P. W (1937) Department.

Ms SERIES.

G.O. No. 292 Electricity

DATED 7. 2. 39.

L.F.No. 92

OFFICE OF THE EXAMINER OF LOCAL FUND ACCOUNTS, FORT SAINT GEORGE, MADRAS.

DATED the 3-4. 1937.

From,

THE EXAMINER OF LOCAL FUND ACCOUNTS,

MADRAS.

E

1196

To

THE SECRETARY TO GOVERNMENT,

~~LOCAL SELF GOVERNMENT DEPARTMENT.~~
~~EDUCATION AND PUBLIC HEALTH DEPARTMENT~~
PUBLIC WORKS DEPARTMENT

MADRAS.

Sir,

With reference to Rule 98 (d) of Schedule IV of the Madras District Municipalities Act, 1920, I have the honour to forward herewith a duplicate copy of the final statement of audit of the Electric License ~~Fund~~ Hospet accounts of the Municipal Council, (Bellary District) for the year ended the 31st March 1936. The original was forwarded to Executive Authority in L.F.No. 15 dated the 1 4. 1937

of accounts

15

A statement of defects noticed in the accounts is appended. The accounts would need to be revised and revised accounts sent.

indicated above, together with the account for the materials received and issued for the work. The value of materials left unutilised after the completion of the work and taken over by the council would need to be credited to the account to which they were originally debited and debited to Capital General Stores. A contractors' ledger required by Article 344 of the Municipal Account Code, was also not maintained.

TENDERS - IRREGULARITIES.

5. The following works which are necessary adjuncts to the electric power house were treated as separate works and executed accordingly with a view to dispense with the necessity to obtain higher sanction and to invite tenders. Even in cases where the estimated cost of the works exceeded Rs.500/- open and competitive tenders were not invited but the works were given on contract to the person who had tendered for the construction of the power house building at the higher rates quoted by him for that work. In the absence of recorded reasons for dispensing with the invitation of tenders and for giving of the contracts at rates higher than the estimate rates, the payment made of Rs.310-10-0 in excess of the estimate rates, is not admissible in audit.

Statement of defects noticed in the accounts for 1935-1936.

Capital Account. Dr. Side.

Preliminary expenses .. 570-5-9.

The scheme commenced to work with effect from the 25t October 1935. On that date, there was a balance of stamps worth .. 15-1-9 out of the stamps purchased previously and debited under preliminary expenses. The expenditure on account of postage incurred during the year that could be debited to Capital Account will thus work out to .. 24-9-9 . 39-11-6 actually debited minus the balance of stamps wort .. 15-1-9). The sum of .. 15-1-9 will have to be shown in the Revenue Account under Management expenses.

Sums of .. 393/- and .. 48-1-0 representing the cost of fuel and lubricating oils and railway freight thereon have be included under preliminary expenses, while the cost of the quantity of oil that was actually consumed till the 25th October 1935 out of this stock was only .. 44/- hence the debit on this account would need to be reduced by Rs. 442-1-0 minus .. 44/- or Rs. 398-1-0. This amount of .. 398-1-0 shoul be shown in the Revenue Account under Generation.

Item 10. General Stores .. 982-8-2. An expenditure of 982-8-2 has been shown against this item. It is not clear what this figure represents. The procedure outlined in G.O.M .. 143, P.W. (Electricity) dated the 25th January 1937 may be followed in regard to the accounting of transactions under stores.

A sum of six pies, being postal charges, was included in this expenditure. This sum should be included in the preliminary expenses.

expenses.

Revenue Account - Dr. side.

A. Generation to oil etc. Rs. 117-5-0. This sum includes the cost of 3 gallons of lubricating oil and 60 gallons of diesel oil utilised prior to 25th October 1935. The cost of the oils involved, viz., Rs. 32-15-9 would need to be included under the expenditure against preliminary expenses in the Capital Account.

An expenditure of Rs. 2,191-5-11 has been shown against "C. Public Lamps" as charges for energy, cost of bulbs and their fixation incurred in connection with street lighting. Cost of energy consumed for street lighting should not be included in this statement but should be debited in the general account of the municipality. Only the receipts realised on that account should be shown on the Cr. side of this account. As regards the cost of bulbs and their fixation, the expenditure should be debited to the Capital Account if the value of lamps posts etc. had been debited to the Capital account and not met from the general account of the municipality.

Revenue Account . Cr. side.

The sum of Rs. 3,456-8-9 shown against "1. by balance from last account", may be deleted as there was no Revenue Account in the previous year.

Against "item 2. sale of energy for lighting purposes" only the actual collection of Rs. 445-1-0 has been shown against the demand of Rs. 574-14-0. The demand figur should have been shown, the unrealised amounts having been taken as an asset in the balance sheet against sundry debtrs for energy supplied.

2, 6, 8 and 9 according to the particulars relating to each item.

Lighting tax. Rs. 4,709-11-5. The collections under lighting tax would need to be deleted from this account as they do not relate to the electricity accounts.

45 service connections could appear to have been granted in the year. The necessary adjustments on account of the cost of the materials, labour, supervision charges etc., would require to be made out from transactions shown in the electricity accounts in accordance with the instructions given in G.O. No. 8732 F. dated the 14th December 1934.

Net revenue account. The debit balance of the previous year viz., Rs. 13,916-15-0, should be shown on the debtor side of this account and the figure of Rs. 10,400-6-3 appearing against "By balance from last account" on the cr. side deleted.

BALANCE SHEET.

Liabilities - Sundry creditors.

No amount has been shown against this item even though several amounts had yet to be paid at the close of the year for services and supplies. Proper accounts were not maintained to show the outstanding liabilities.

ASSETS.

The value of stores remaining unutilised at the end of the year was not worked out and shown as an asset against "By stores on hand".

As gross demand under sale of energy is shown in the revenue account, the unrealised amount at the end of the ye would need to be shown on the assets side of the balance sheet.

Arrears of lighting tax of Rs. 607-3-5 should be eliminated from this statement as they do not relate to the electricity accounts.

Contribution from general account Rs. 15,489-12-1. As

there was actually no contribution from the general account this transaction may be deleted.

The debit balance of the net revenue account should be shown on the cr. side of the balance sheet.

As the balance under the capital account has been completely exhausted there is no need to show the figure of Rs. 25,254-2-1 here.

The amount spent in excess . ount to the credit of the capital account should be shown as a liability against to amount met from the general account of the municipality", on the liabilities side.

According to the deposit register, there were consumers' deposits amounting to Rs, 1,119-4-0. This amount should be shown both on the liabilities and assets sides of the balance sheet.

Statement of energy generated etc. This statement has not been prepared. Being one of the statutory accounts, this would also need to be prepared and sent

The accounts for 1935-1936 would, therefore, need to be revised in view of the defects noticed and revised accounts in quadruplicate sent to the Audit Office.

ccounts of the [illegible] for the
year ending 31-3-1960.

Statement No.II. Capital Account.

	Expenditure up to the end of the previous year			Expenditure during the year.			Total expenditure.		
[illegible] expenses (to be [illegible]).	100	15	3	579	5	9	731	5	0
[illegible] including [illegible] charges [illegible] to acquisition.	1599	7	0				[illegible]	7	0
[illegible] of lands appropriated [illegible]ectrical purposes as per [illegible].									
[illegible]ings.	4488	3	9	8604	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible].	24466	8	0	97	[illegible]	11	[illegible]	13	11
[illegible].	13348	4	3	23483	4	5	[illegible]1	[illegible]	[illegible]
[illegible] connection				41	[illegible]	0	[illegible]	[illegible]	[illegible]

[illegible]

[illegible] and fees for
[illegible] the Act.
[illegible] charges.

Preliminary expenses notified.

1.	Postage stamps	39	11	6
2.	T.A. paid to the Electrical Engineer to go to Madras.	25	10	0
3.	Coolly charges paid for the erection of a temporary shed.	3	0	0
4.	Charges incurred for obtaining a cheque for payment of annuity. ...	10	4	0
5.	Cost of a bamboo thatti for temporary shed	1	0	0
6.	Cost of fuel oil and lubricating oil	393	0	0
7.	Railway freight on the above.	49	1	0
8.	Cost of 1 dietz lantern	1	4	0
9.	Cost of one tin of kerosine oil	5	6	0
10.	Establishment charges.	42	2	3
		570	5	9

	[illegible]	[illegible]
[illegible] by loan	1,10,000-0-0	
[illegible] loan balance to be utilised for [illegible].		
[illegible] loan bold.		
[illegible] to be specified.		
	1,10,000-0-0	1,10,000

C. V Lan[illegible] h
17 12-

Statement of the Account of Electric Licenses for the year ending 31-3-1936.

No.III. [illegible]

1. Generation.					
To fuel	950	13	3		
To oil, waste, water and engine stores.	117	5	0		
To proportion of an engineer's salaries.	923	0	10		
To [illegible] ...	10	12	0		
To repairs and maintenance of					
(1) Buildings. ...	14	7	0		
(2) Plant. ...	10	15	0		
To other items to be specified as [illegible] may ...	12	11	0		
				2040	0 1
2. Distribution.					
To [illegible] of salaries of [illegible], the superintendent and [illegible].	343	12	10		
	1	2	0		
				344	14 1
3. Lamps and lamps supplied for street lighting.					
(1) Cost of lamps supplied.	200	15	0		
(2) Cost of bulbs used.	171	13	11		
(3) Cost of filaments bulbs at 3-1-0 per bulb	10	9	0		
				2103	5 11
4. Rates etc.					
To salaries of engineers department	278	5	4		
To clerical department.	365	5	0		
To General establishment charges.	95	14	3		
				739	8 7

1. [illegible] from last account less bad debts written off.		3456	8	9		
2. By sale of energy for lighting purposes		445	1	0		
3. By sale of energy for power purposes						
4. By sale of energy for special contract						
5. By public lighting.		3191	5	11		
6. By rental of meters and other apparatus in consumers premises.						
7. By rents recoverable.						
8. By service connection.						
9. By miscellaneous receipts from consumers.						
10. By other items to be specified.						
(1) Net lighting tax collected.		4309	11	5		
(2) Net proceeds of unserviceable stores.		37	10	0		
					10490	5 1
	Less charges.				5326	13 5
					5164	7 8

Accounts of the Hospet Municipal Electric Licence for the year ending 31-3-1926.

IV. Net Revenue Account.

1. To interest on capital debt accrued due to date.	5921	0	0	By balance from last account.	[illegible]	6 3
	6	7	0			
2. To instalment of principle of money borrowed.	3284	0	0	By balance brought from Revenue Account No.III.	7154	7 8
3. To amount transferred to sinking fund where such fund is authorised.				By interest on money at Deposit in Co-operative Central Bank.	[illegible]	[illegible]
4. To payment of reserve fund where such is authorised.						
5. To cess applied to local rate.						
6. To income tax paid.						
	9211	7	0		[illegible]	6 7
					[illegible]	7 0
				deficit to be made good.	[illegible]	15 7

Account of the Bombay Municipal Electric Undertaking for the year ending 31-3-1936.

15

Statement No.V - SINKING FUND ACCOUNT.

NIL.

Statement No.VI. - RENEWAL FUND ACCOUNT.

NIL.

C. Munro 17.12.36

Commissioner, B.C.,
Bombay.

17/12/36

Accounts of the Basset Municipal Electric Lic[illegible] No. [illegible]
year ending 31-3-1936.

No.VII. BALANCE SHEET.

Cr.

Liabilities.		Assets.		
To capital account amount received per account No.II.	1,10,000-0-0	By capital account amount expended for works per capital account No.II.	4745	13 11
Sundry creditors		By stores on hand		
Net revenue account being credit thereof. Lighting Fund account.		By sundry debtors. For current supplies to the end of the year.		
		By other debtors arrears under lighting [illegible].	207	3 [illegible]
Survey Fund account		Contribution from General funds to meet deficit.	1[illegible]9	12 1
Other items to be specified.				
To be made good.	1[illegible]-15-7	Balance of capital account.	[illegible]254	[illegible] 1
	[illegible]-15-7		1[illegible]	12 7

Audit Report on the accounts of the Hospet Electric Licence, Bellary District, for the year 1935-1936.

Name of Auditor: Mr. A.Venkatappa, District Inspector of Local Fund Accounts, Bellary.

e taken for audit: From the 14th July 1936 to the 1st August 1936.

The office of Chairman was held by M.R.Ry.Murari kataswamy Garu from the 1st April 1935 to the 31st ch 1936. The Office of Commissioner was held by .Ry. W.Srinivasa Rao Garu from the 1st April 1935 to 31st March 1936.

2. The irregularities noticed during the audit have n communicated to the Commissioner in the annual ection statement which should be read as part of this it report. Important irregularities are noted below.

3.The annual statements of accounts since received from the missioner are appended. A statement of defects noticed in the accounts appended. The accounts would need below revised and revised accounts sent.

4. For the payments made to Messrs. Crompton and Co. the cost of materials and erection, the bills were not pared in the order of the items of work mentioned in specification in Section C showing the cost of materials of erection separately and also the amount due, the nt paid and the balance outstanding. As the contract for finished items of work, the materials on which advanc nents were made were not entered in a material-at-site ount and issues shown when they were used on the work. On other hand, the materials supplied by the contractor for on the work and those purchased by the municipality or

indicated above, together with the account for the materials received and issued for the work. The value of materials left unutilised after the completion of the work and taken over by the council would need to be credited to the account to which they were originally debited and debited to Capital General Stores. A contractors' ledger required by Article 344 of the Municipal Account Code, was also not maintained.

TENDERS - IRREGULARITIES.

5. The following works which are necessary adjuncts to the Electric power house were treated as separate works and executed accordingly with a view to dispense with the necessity to obtain higher sanction and to invite tenders. Even in cases where the estimated cost of the works exceeded Rs.500/-, open and competitive tenders were not invited but the works were given on contract to the person who had tendered for the construction of the power house building at the higher rates quoted by him for that work. In the absence of recorded reasons for dispensing with the invitation of tenders and for giving of the contracts at rates higher than the estimate rates, the payment made of Rs.310-10-0 in excess of the estimate rates, is not admissible in audit.

given to one of the clerks in the office, the extra payment made is inadmissible and it would need to be recovered.

8. The result of audit may be considered satisfactory.

9. The gross receipts and charges for the year, as seen from the transactions incorporated in the General Fund account of the Municipality, were Rs.3,094-6-11 and Rs.48,699-12-1, respectively.

10. The number of objections outstanding at the close of the year was 40 involving a sum of Rs.7,503-12-9.

R.RAJAGOPALA AYYAR,
DEPUTY EXAMINER OF LOCAL FUND ACCTS.

(TRUE COPY)

SUPERINTENDENT,
OFFICE OF THE EXAMINER OF LOCAL
FUND ACCOUNTS, FORT SAINT GEORGE,
MADRAS.
15/2/37

A.R/15.2.37.

Statement of defects noticed in the accounts for 1935-1936.

Capital Account. Dr. Side.

Preliminary expenses Rs. 570-5-9.

The scheme commenced to work with effect from the 25th
ber 1935. On that date, there was a balance of stamps
Rs. 15-1-9 out of the stamps purchased previously and
ed under preliminary expenses. The expenditure on
nt of postage incurred during the year that could be
ed to Capital Account will thus work out to Rs. 24-9-9
9-11-6 actually debited minus the balance of stamps worth
-1-9). The sum of Rs. 15-1-9 will have to be shown in the
ue Account under Management expenses.

Sums of Rs. 393/- and Rs. 49-1-0 representing the cost of
and lubricating oils and railway freight thereon have been
ded under preliminary expenses while the cost of the
ity of oil that was actually consumed till the 25th
er 1935 out of this stock was only Rs. 44/- Hence the
on this account would need to be reduced by Rs. 442-1-0
Rs. 44/- or Rs. 398-1-0. This amount of Rs. 398-1-0 should
own in the Revenue Account under Generation.

Item 10. General Stores Rs. 982-8-2. An expenditure of
2-8-2 has been shown against this item. It is not clear
this figure represents. The procedure outlined in G.O.No.
43, P.W. (Electricity) dated the 25th January 1937 may
llowed in regard to the accounting of transactions under

expenses.

Revenue Account - Dr. side.

A. Generation to oil etc. Rs. 117-5-0. This sum includes the cost of 3 gallons of lubricating oil and 60 gallons of diesel oil utilised prior to 25th October 1935. The cost of the oils involved, viz., Rs. 32-15-9 would need to be included under the expenditure against preliminary expenses in the Capital Account.

An expenditure of Rs. 2,191-5-11 has been shown against "C. Public Lamps" as charges for energy, cost of bulbs and their fixation incurred in connection with street lighting. Cost of energy consumed for street lighting should not be included in this statement but should be debited in the general account of the municipality. Only the receipts realised on this account should be shown on the Cr. side of this account. As regards the cost of bulbs and their fixation, the expenditure should be debited to the Capital Account if the value of lamps, posts etc. had been debited to the Capital account and not met from the general account of the municipality.

Revenue Account . Cr. side

The sum of Rs. 3,456-8-9 shown against "1. by balance from last account" may be deleted as there was no Revenue Account in the previous year

Against "item 2. sale of energy for lighting purposes", only the actual collection of Rs. 445-1-0 has been shown against the demand of Rs. 574-14-0. The demand figure should have been shown, the unrealised amounts having been taken as an asset in the balance sheet against sundry debtors for energy supplied.

It is observed that the demand of Rs.574-14-0 includes several items of receipts such as, sale of energy, meter rents, service connection charges and other receipts; and so the demand should be distributed among the several items

2, 6, 8 and 9 according to the particulars relating to each item.

Lighting tax. Rs. 4,329-11-5. The collections under lighting tax would need to be deleted from this account as they do not relate to the electricity accounts.

45 service connections would appear to have been granted in the year. The necessary adjustments on account of the cost of the materials, labour, supervision charges etc., would require to be made out and transactions shown in the electricity accounts in accordance with the instructions given in G.O. No. 2732 W. dated the 13th December 1934.

(Debit) Net revenue account. The debit balance of the previous year viz., Rs. 13,916-15-0, should be shown on the debtor side of this account and the figure of Rs. 10,460-6-3 appearing against "by balance from last account" on the cr. side deleted.

(Credit)

BALANCE SHEET.

Liabilities - Sundry creditors.

No amount has been shown against this item even though several amounts had yet to be paid at the close of the year for services and supplies. Ledger accounts were not maintained to show the outstanding liabilities.

ASSETS.

The value of stores remaining unutilised at the end of the year was not worked out and shown as an asset against "by stores on hand"

As gross demand under sale of energy is shown in the revenue account the unrealised amount at the end of the year would need to be shown on the assets side of the balance sheet.

Arrears of lighting tax of Rs. 607-3-6 should be eliminated from this statement as they do not relate to the electricity accounts.

Contribution from general account Rs. 13,489-12-1. As

there was actually no contribution from the general account, this transaction may be deleted.

The debit balance of the net revenue account should be shown on the cr. side of the balance sheet.

As the balance under the capital account has been completely exhausted there is no need to show the figure of Rs. 25,254-2-1 here.

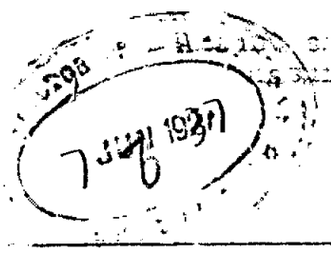
The amount spent in excess of the amount to the credit of the capital account should be shown as a liability against "to amount met from the general account of the municipality", on the liabilities side.

According to the deposit register, there wer umers' deposits amounting to Rs, 1,119-4-0. - This amount should be shown both on the liabilities and assets sides of the balance sheet.

Statement of energy generated etc. This statement has not been prepared. Being one of the statutory accounts, this would also need to be prepared and sent.

The accounts for 1935-1936 would, therefore, need to be revised in view of the defects noticed and revised accounts in quadruplicate sent to the Audit Office.

[illegible] Railroad Commission of [illegible]	Amount borrowed at 6% and amount due to U.S. from A.A.A.	Amount Repaid.	Amount Still Due	



STATEMENT NO. II. CAPITAL A/c.

Dr.	Expenditure up to the end of the previous year.	Expenditure during the year.	Total Expenditure.
1. To preliminary expenses (to be specified)	3,160 15 3	192 5 3	3,353-4-6
2. To lands including law charges incidental to acquisition.	1,599 7 0	-	1,599- 7- 0
3. To value of lands appropriated for Electrical purpose as per contract.	-		-
4. To Buildings.	4,488 3 9	9052- 5- 2	13,540- 8-11
5. To Plant.	24,466 8 0	95- 0-11	24,561- 8-11
6. To Mains.	16,848 4 3	23,675-11- 4	40,523-15-
7. To service connection.	-	41- 2-0	41- 2-0
8. To transformers.	-	-	-
9. To Meters and fees for certifying under this Act.	-	104- 0- 0	104- 0- 0
10. To General Stores.	-	(x) 644- 5- 1	644- 5- 1
Total.	50,563- 6- 3	33,804-13- 9	84,368- 4- 0
Total Receipts. ...		1,10,000 0 0	
Total Expenditure. ...		84,368 4 0	
Balance. ...		25,631 12 0	

(x) Note:- The amount of Rs. ~~882-7-8~~ 644-5-1 represents as follows:-

~~1. Cost of materials purchased prior to the scheme commenced to work.~~	~~153- 4- 9~~
2. Engineer's Establishment charges allocated for this head.	13 2 11
3. Materials purchased after the scheme commenced to work.	631 2 3
Total.	644 5 1

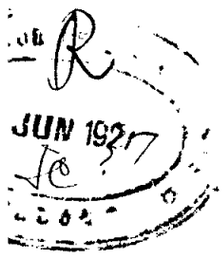
C. Narasimha 19.X.39
Commissioner.

District Inspector
of Local Fund Accounts
BELLARY.

19/10

Preliminary Expenses Specification.

1)	Postage Stamps.	24	10	3
2)	Travelling Allowance paid to the Electrical Engineer.	25	10	0
3)	Cooly Charges paid for the erection of a temporary shed.	3	0	0
4)	Charges incurred for obtaining a cheque for payment of annuity.	10	4	0
5)	Cost of a bamboo thatti for temporary Shed.	1	0	0
6)	Cost of fuel Oil and lubricating Oil including Railway freight.	76	15	9
7)	Cost of 1 dietz lantern.	1	4	0
8)	Cost of 1 tin Kerosine oil.	5	5	0
9)	Establishment charges.	42	2	3
10)	Hire charges of bellows and cost of Soda.	2	2	0
	Rs.	192	5	3



2-6-37

Commissioner, L.D.

Capital Account No.II.

		Receipt up to the end of previous year.	Receipt during the year.	Total Receipts.
1.	By amount raised by loan.	1,10,000.0.0.	--	1,10,000.0.0.
2.	By value of lands belonging to the authority appropriated for Electrical Purposes.			
3.	By value of surplus land sold.			
	By other items to be specified.			
		1,10,000.0.0.	--	1,10,000.0.0.

C. Narasimha
5-6-37
Commissioner, M.C.
Hospet

No. III Revenue Account

A. Generation.

To Fuel.	1151- 5-10	
To Oil, Waste, water and Engine Room stores.		
To proportion of Engineer's Salary.	923- 0-10	
To wages and gratuties.	10-12-0	
To repairs and maintenence of		
(1) Building.	14- 7-0	
(2) Plant.	10-15-0	
To other items to be specified.		
Cost of Chimney.	12-11-0	2123- 3- 8

B. Distribution.

To proportion of salaries of Engineers, Superintendents and others.	344-12-10	
To wages and gratuties.	1- 2- 0	344-14-10

E. MANAGEMENT.

salaries of Engineer's Department.	268- 5- 4	
To postage stamps.		
To clerical Department.	365- 5- 0	
To general Establishment Charges.	111- 0- 0	
	---------	744-10- 4
Total.		3212-12-10

C. Mennie
19. X-37
Commissioner.

District Inspector of
Local Fund Accounts,
BELLARY.

19/10

No. III. Revenue Account.

1. By Balance from last account less bad debts written off.		
2. By sale of energy for lighting purposes.	512- 8- 0	
3. By sale of energy for power purpose.		
4. By sale of energyfor special contract.		
5. By ~~sale of~~ public lighting.	2053- 0-11	
6. By rental of meters and other apparatus in consumers premises.	82- 6- 0	
7. By rents recoverable.		
8. By service Connection.		
9. By miscellaneous receipts from consumers.		
10. By other items to be specified.		
Sale proceeds of unserviceable packages.	37-10- 0	
		2673- 8-11
Less charges.		3212-12-10
		539- 3-11

IV Net Remenue Account

Dr.			Cr.	
1. To Balance.	13916-15-0 ~~13916-15-0~~		By Interest on	420- 6- 0
2. " Balance from	539- 3-11		Money at deposit	
~~3.~~ " Revenue account			in co-operative	
No. III.			central Bank.	
3. " Interest on mort-			By deficit Balance.	- 23247- 3-11
gage. Debt accrued	5921-0-0 ~~5921-0-0~~			
due to date.	6- 7- 0			
4. " Instalment of				
principal of				
money borrowed.	3284 - 0- 0			
5. " Amount transferred				
to sinking fund				
is authorised.				
6. Payment of Reserve				
Fund where such				
is authorised.				
7. " To sum applied to				
local rate.				
8. " To income tax paid.				
	23667- 9-11			23667- 3-11

C. Meinertzhagen 19.X.3

Commissioner.

District Inspector of
Local Fund Accounts Bellary.

19/10

Accounts of the Hospet Municipal Electrical Licence for the year ending 31.3.1936.

Statement No.V. Sinking Fund Account.

N I L.

Statement No.VI. Reserve Fund Account.

N I L.

5-6-37

Commissioner, M.C.

Accounts of the Hospet Municipal Electric Licence for the year ending 31-3-1937.

No.VII. Balance Sheet.

Liabilities.			Assets.	
To Capital Account amount received as per Account No.II		110000-0-0	By Capital account expended for works as per capital account No.II.	84368-4- 0
" Consumers Deposit.		1996-4-0	By cost of meterials purchased and the value of work done but not paid for vide corresponding item "Sundry creditors"	18137- 4- 2
1.Security	805-0-0			
2.S.C.	1191-4-0			
" Sundry Creditors.		18137-4-2	By Consumers deposit 1.Security. 805-0-0 2.Service. 1191-4-0	1996- 4- 0
			By Sundry debtors. For enery supplied and meter rent.	129-13- 0
			By Debit balance from net Revenue Account.	23247- 3-11
			By Difficency.	2254 - 11-
		130133- 8- 2		130133- 8- 2

STATEMENT OF ENERGY GENERATED FOR 1935 - '36.

Total nergy in K.W.H.	K. W. H. Sold.					K.W.H used on works.	K.W.H. not accounted for.	K.W.H. accounted for.	K.W.H.Connected for public lamps.	Total Consumers connected.	Total K.W. Connected.	Plant Installed K.W.	Max. Supply demanded in K.W.
	Public Lamps	By special contract	Consumers by Meter for lighting	Conveyance by Meter for Power purposes.	Total.								
1	2	3	4	5	6	7	8	9	10	11	12	13	14
13700	8008		1550		9958	2438	1704	11996	7.28	53	24.54	100 K.W.	13.

Sd. M. R. Subramaniam,
31.5.37
Electrical Engineer. M. C.

5-6-37
Commissioner, M. C.,
Hoopet
Venkatappa
22-7-37

Replies to Audit Reports on the Account of the Hospet Electric Licence for the year 1936-37.

Paragraph 4. The reference to the Serial item numbers as per the Specification in Section (c) is already given in the statement attached to the bill itself. The bill under reference mainly relates to the erection of materials only and not supply. The quantity erected unit rates, the amount due, amount already paid and the amount as per bill are fully shown in the statement attached to the bill. As no suitable bill form was available all the above particulars were given in a manuscript statement attached to the bill. A measurement book to suit the form of the statement is now prepared.

As the works have been not already executed and paid for, it does not appear to be necessary now to transfer the Ledger Accounts. Hence forward the Personal Ledger will be utilised for all supplies of materials. The final bills of Messrs. Crompton & Co., is got prepared in accordance with the serial items of the tender specification both for supply and erection of materials.

Paragraph 5. When tenders for construction of Power House Buildings for the different items of works to be executed, were called for, one of the conditions of tender notice was that the contractor must state the rates for any other items of work which do not find place in the tender from the current schedule of rates. For items like foundations, cooling tank, overhead tank, and pumping Shed etc., for all accessories to the Power House buildings. The rates for these works had to be executed by the executive engineer based upon the rates tendered by the contractor for the Power House Building and the works executed. For items which did not find place in the tender the contractor was been paid according to the current schedule of rates. As such there was no excess payment as referred to in the audit para. More over the details for the said excess payment are not forth coming either in the audit para or in the execution statement.

Paragraph 6. As there were not many transactions in the Hospet

Account, the posting Register of Receipt and charges was not maintained for 1935-36.

Paragraph 7. pp 18-9 ante The amount of Rs.4.8.0 was paid to an outside job worker for typing the booklet of conditions, rates etc., which contained many pages and was found to be too heavy for the Office Typist to do it. So it had to be got done by a private individual after obtaining Council's Sanction in Resol.No. 167(9) dated 11-5-36

Paragraph 8,9 and 10. p 19 ante Noted.

1.6.37

Commissioner, M.C.

OTR

Replies to the defects pointed out in the statement appended to the Audit Report on the Electric Licence Account of the Hospet Municipality for 1935-'36.

The defects pointed out in the above statement have been rectified and the accounts revised in the light of the instructions given therein.

Under Revenue Account Cr. side the necessary adjustment on account of the cost of the materials, labour, supervision charges etc in connection with the 45 house service connection was not made during the year under report and as such the transaction of adjustment has not been shown in the account. The entire deposits under service connection and Security are shown as Assets and Liabilities in the Balance Sheet.

Statement of energy generated etc is herewith appended as required.

5-6-37

Commissioner, M.C.

Council's

Copy of the Resolution No.141 dated 31.5.37.

Re Audit report on the accounts of the Hospet Electric Licence for the year 1935-36

Resolution:-

Approved.

Sd/- M.V. Swamy, M.C.
Chairman, M.C.

Commissioner, M.C.

Hospet Municipal
Office,
Dated 1.6.'37.

pp 7-23 ante

Audit Report - Hospet Municipal Electric Licence Accounts - 1935-36 - Replies to -

pp 6 ante ---

Forwarded to the Secretary to Government, Public Works (Electricity) Department, with copies of the Commissioner's replies pp 34-35 ante and the resolution of the Municipal Council.

2. Paragraph 5 of the Audit Report. The necessary records required for the verification of the reply have been promised to be produced during the next audit. The details for the excess payments aggregating Rs.310-10-0, will be found in items 6 to 11 of the Annual Objection Statement for 1935-36.

3. The accounts revised with reference to the defects noticed in the original accounts pp 9-23 ante call for the following remarks.-

(i) Capital Account. Item 10 on the Dr. side -'To General Stores' - Rs.644-5-1. The instructions issued in G.C.No.Ms.143, P.W., dated the 25th January 1937 should be followed in regard to the accounting of transactions under Stores. The value of materials purchased, viz. Rs.631-2-2 should be debited among the several items, if these materials had been used on works

(ii) Revenue Account. (a) The cost of bulbs and charges for fixing them are reported to amount to Rs.2,053-0-11 and this amount has already been debited to the General Account

the Municipality. Hence the cost of energy consumed for public lighting works up to Rs.138-5-0 only. Against this receipt, a sum of Rs.2053-0-1 is shown as having been realised on sale of energ for public lighting.

(b) The expenditure appearing against item 1 under B.Distribution, should be Rs.343-12-10 agai Rs.344-12-10 noted on the Dr.side.

(c) Again, the correct amount realised by rent of meters was Rs.62-6-0 against Rs.82-6-0 noted i the Cr.side.

(d) The total on the Cr.side of the Revenue Account has not been correctly struck.

(iii) Balance sheet. An expenditure of Rs.281-13-8 in the Revenue account and another sum of Rs.179-13-10 in the Capital Account were deducted in the respective accounts as representing value of stores unutilised. The value of these materials was not shown on the Assets Side of the Balance Sheet.

4. The Revenue Account, the Net Revenue Account and the Balance Sheet would thus require revision with reference to the above defects. The net result of the transactions as recorded in the correct Balance Sheet would indicate a diversion of the Municipal General Funds to meet charges in connection with the Electric Licence Scheme. The entire balance to the credit of the Capital Acco was also utilised for meeting the charges debit-

able

to the Revenue Account. It is irregular to pay instalment of loan and interest from out of the loan granted for the working of the scheme.

5. The transactions relating to the service connections granted during the year have not been exhibited in the Capital and the Revenue Accounts. The necessary adjustments should be made at an early date.

From the Examiner of Local Fund Accounts
No. L.F. 92 dt 3-4-37

Hospet Electric Licence —
Accounts for 1935-36.

The revised accounts called for in para 3 on p 1(a) infra may be awaited till 1.6.37. Meanwhile the papers may be sent to the C.E for Electricity for perusal and return.

Office of the C.E.E(E

The revised accounts of the Hospet municipal Elec. Undertaking have been scrutinised and the following comments are submitted:-

2 The supply commenced on 25-10-35 and the accoun under review relate to the first year of operation.

3 Revenue Accounts --Debit Side.--

(a) The debits against the items "A.1- To fuel and "A.2-To oil, waste, water and engine room stores' under 'Generation' should be exhibited separately.

(b) The salaries of the Engineer and the opera and maintenance staff have been clubbed together.

The Commissioner may be advised as follows:-

(i) The Engineer's pay and allowances alone should be allocated to items A3 (Generation), B.1 (distribution) and E.1 (Management) respectively in the ratio of 30 : 30 : 40.

(ii) The salaries etc., of the respective opera tion and maintenance staff should be debited to item "A.4-To wages and Gratuities", "B.2-To wages & Gratui and "C.1-To attendance & repairs".

(c) 53 services were given during the year but the Revenue Account does not show either the expendi ture or the receipt on account of the service connec tions. The omission is explained by the Commission to be due to the non-settlement of the service conne tion account during the year for want of the Council' decision as to how the issue rates should be calcula As the method of arriving at the issue rate of stock is laid down in the Account Code, separate approval of the council appears unnecessary.

4 GENERAL BALANCE SHEET.- I have ascertained from the Commissioner that the service connection deposit amounting to Rs.1191-4-0 was not adjusted during the year and that it was exhibited on both sides of the balance sheet. The explanation may be accepted, but the Commissioner should be instructed to carry out the adjustment without further delay.

5 Auditors remarks.- On the revised accounts (P.38-40 C.F.)

38 C/F Para 3 (i). I agree with the Auditor.

38 C/F Para 3(ii) The Commissioner's explanation to all the points other than the cost of energy in the first sub-para is necessary.

39 C/F Para 3(iii). The explanation of the Commissioner is necessary.

40 C/F Para 4. I agree with the Auditor.

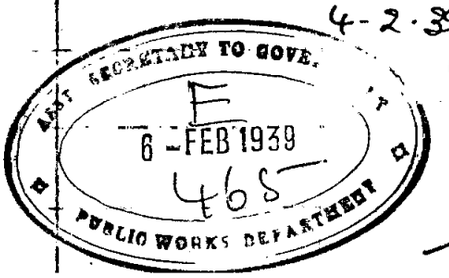
41 C/F Para 5. The Commissioner's explanation appears necessary.

Please see current file especially the defects in the accounts pointed out by the Examiner of L.F. Accounts on pp 38-40 C.f. and the remarks of the C.E for Electricity on pp 2 & 3 ante. As the accounts relate to transactions which took place more than two years ago it seems that the issue of orders on them need not be delayed till the explanation of the Commr referred to in para 5 of the C.E's note on p 3 ante is obtained. The Commr. has since reported that much difficulty is experienced in the proper understanding and compilation of the Electric licence accounts and that it is proposed to depute a clerk for training at Coimbatore. In the circumstances the Md. Council may be asked to revise again the accounts with reference to the defects pointed out by the Examiner and the C.E and to carry out the necessary corrections in subsequent accounts. A draft order is submitted. Before sending the file to L. Admn. for acceptance of the draft the remarks of the Examiner may be invited up on the draft.

The draft order may be accepted and the file returned 1- P.W. Dell

PWD | Lt-40-2928-1-C1

4-2-39



1/7/7

Date. Initials.

DRAFT FOR APPROVAL.

P.W.D (Electricity)

When received for fair copying ...		1/7
When copied ..		
When examined..		
When signed ..		
When despatched.		

SUBJECT:— Electricity – Hospet Municipal Electric licence – accounts for 1935-36 – orders passed.

READ AGAIN _____, dated _____ 19____.

" " _____ " _____ 19____.

READ *ALSO*:—

No. 1196E/37 From the Examiner of L.F. Accts, No. L.F. 92, dated 3-4-1937 [illegible] of

" 744E/28 " — do — " L.F. 6775 " 26-2-1938 [illegible] 38-40 C.

" 2731E/39 " C.E. for Electricity " 13434/36/G-25 dy 20-1-1939 [illegible]

Order ~~Resolution~~ Ms. ~~Rent~~. No. 292, dated 7-2-1939.

Recorded.

2. The revised accounts call for the following remarks:-

(i) No. II. Capital Account – Debtor side – item 10 – To General Stores – Rs 644-5-1 – The instructions issued in Go. No. 143 Secy dy 25-1-3 should be followed in regard to the accounting of transactions relating to stores. The value of materials purchased, viz Rs 631-2-2 should be debited to the several items in the materials had been used on works.

(ii). No. III. Revenue Account –

~~Debit side~~ :–

(a). The debits against the items "1. To fuel" and "2. To oil, waste, water and engine room stores" under "A General should be exhibited separately

(b). The salaries of the engineer and the operation and maintenance staff have been clubbed together. The Mul. council should

(1) allocate the engineer's pay and allowances alone to items A-3 (General), B-1 (Distribution) and E-1 (Manager in the ratio of 30 : 30 : 40 respectively

2) debit the salaries etc. of the respective operation and maintenance staff to items "A-4. To wages and gratuities", "B-2. To wages and gratuities" and "C-1. To attendance and repairs".

(c). It is reported that the expenditure appearing against item 1 "under B. Distribution"

should be Rs 343-12-0 a
Rs 344-12-0 as entered
account.

(d) It is reported the
correct amount realis
rental of meters was
and not Rs 82-6-0 as
the accounts.

(e). The accounts d
show the expenditur
receipts on account o
53 service connection
to have been given
year. The omission
by the Commr to be
the non-settlement
connection accounts
the year for want of
Council's decision as
the issue rates should
calculated. The comm
informed that the m
of arriving at the
rate of stock is laid
the Account Code a
service connection acc
be settled with
it. He is also infor

the transactions relating to ~~the~~ service connections should be exhibited in the Capital and Revenue Accounts in accordance with the orders issued in G.O. No. 2732 dt 13-12-34...

(iii). No VII: General Balance Sheet-

a) Adjustments on account of service connection deposits amounting to Rs 1191-4-0 which has been exhibited on the both Assets and liabilities sides should be carried out without further delay...

(c). The net result of the transactions as recorded the general Balance sheet is to indicate a diversion of the Municipal general funds to meet charges connected with the electrical undertaking. The amount so diverted should be shown in the accounts.

(iv). ~~The~~ Audit committee is informed that it is irregular to utilise the ~~excess~~ balance to the credit of the capital Account for meeting the charges debited

to the Revenue Account and to pay instalment of loan and interest from out of the loan granted for the working of the electrical undertaking

3. The Municipal Council ~~is requested to~~ should revise again the accounts with reference to the above defects and to carry out the amendments which may be necessary as a result of the revision in subsequent accounts also It is hoped that the defects noticed in the accounts will not be repeated in future accounts.

Gogernment of Madras.

Received.....1939. Registered.....1939.

Abstract.

Electricity - Report Municipal Electric Licence - Accounts for 1935-1936 - Orders passed.

Public Works Department (Electricity)

G.O.No.No. 293 dated 7th February 1939.

Read :

From the Examiner of Local Fund Accounts, No.L.F. 91 dated 3rd April 1937.
From the Examiner of Local Fund Accounts, L.F. 6775, dated 26th February 1938.
From the Chief Engineer for Electricity, No. 13434/36C.25, dated 20th January 1939.

Order :-

Recorded.

2. The revised accounts call for the following remarks :--

(i) No.II Capital Account - Debtor side - item 10 - To General Stores - Rs. 644-3-1. The instructions issued in G.O.No. 147 Electricity dated 28th January 1937 should be followed in regard to the accounting of transactions relating to stores. The value of materials purchased, viz. Rs. 631-2-2 should be debited the several heads if the materials had been used on works.

(ii) No. III. Revenue Account.

(a) The debits against the items "1. To fuel" and "2. To oil, waste, etc." on the Engine Room Debit under "Generation" should be exhibited separately.

(b) The salaries of the engineer and the operation and maintenance staff have been clubbed together. The municipal council should

(1) allocate the engineer's pay and allowances alone to items A-3(Generation), B-1(Distribution) and F 1.(Management) in the ratio of 30:30:40 respectively, and

(2) debit the salaries etc. of the respective operation and maintenance staff to items "A-4- To wages and gratuities", "B-1- To wages and gratuities" and "C-1- To attendance and repairs".

(c) [illegible] expenditure appropriation against item [illegible] should be [illegible] and not [illegible] in the account.

([illegible]) [illegible] deduct amounts realized by rental [illegible] and 11% [illegible] shown in the [illegible].

([illegible]) [illegible] on [illegible] given [illegible] and [illegible] inner to [illegible] claim [illegible] how the [illegible] informed [illegible] laid down [illegible] be [illegible] in accordance with the orders [illegible] 17%.

(iii) [illegible]

(a) [illegible] claim dero it [illegible] on both the [illegible] further [illegible].

(b) [illegible] 31-13-8 in [illegible] 170-1-10 in the [illegible] shown [illegible] these [illegible] sheet. [illegible].

(c) [illegible] in the [illegible] the [illegible] the elec- [illegible] shown in

(iv) [illegible] irregular to [illegible] or meeting [illegible] for the [illegible].

[illegible] accounts [illegible] requirements [illegible] of the provision [illegible] the defects noticed in the [illegible] in their entirety.

(By order of the Municipal Council)

[illegible]

[illegible]

[illegible], To the Municipality [illegible], Municipal [illegible].

[illegible].

Accounts of the Hospet Municipal Electric Licence for the year ending 31.3.1936. No.I.

Statement as to loans authorised for the purchase of undertaking referred to in the above mentioned licence prior to the year for which accounts are made up.

Amount sanctioned and nature of loan.	Amount borrowed at 6% and since reduced to 5% from 4.12.'34.	Amount Repaid.	Amount Sanctioned but not borrowed.
Rs.1,10,000/- from the District Board, sanctioned by Government in G.O.No.3973 L & M., No. dated 4.10.'32 to be taken instalments as follows:-	1,10,000-0-0	5,632-7-0	Nil.
Rs. 7,[illegible]/- in 1932-33.			
1[illegible],[illegible]/- in first quarter of 1933-34.			
2[illegible],[illegible]/- in 2nd quarter of 1933-34.			
1[illegible],[illegible]/- in 3rd quarter of 1933-34.			
1[illegible],[illegible]/- in 4th quarter of 1933-34.			
Rs. 1,1[illegible],[illegible]/-			

The loan is repayable in 20 instalments, the 1st instalment thereof being payable one year after the receipt of the last instalment of the loan.

STATEMENT NO. II. CAPITAL A/c.

Dr.	Expenditure up to the end of the previous year.	Expenditure during the year.	Total Expenditure
1. To preliminary expenses (to be specified)	3,160 15 3	192 5 3	3,353-4-6
2. To lands including law charges incidental to acquisition.	1,599 7 0		1,599- 7- 0
3. To value of lands appropriated for Electrical purpose as per contract.			
4. To Buildings.	4,488 3 9	9052- 5- 2	13,540- 8-11
5. To Plant.	24,466 8 0	✓ 95- 0-11	24,561- 8-11
6. To Mains.	16,848 4 3	23,675-11- 4	40,523-15-
7. To service connection.		41- 2-0	41- 2-0
8. To transformers.			
9. To Meters and fees for certifying under this Act.	-	04- 0- 0	104- 0- 0
10. To General Stores.	-	644- 5- 1	644- 5- 1
Total.	50,563- 6- 3	33,804-13- 9	84,368- 4- 0

Total Receipts.	...	1,10,000 0 0
Total Expenditure.	...	84,368 4 0
Balance.	...	25,631 12 0

Note:- ~~The amount of Rs. 982-7-8 represents as follows:-~~

~~1. Cost of materials purchased prior to the scheme commenced to work.~~	~~153- 4 8~~ -
2. Engineer's Establishment charges allocated for this head.	13 2 11
3. Materials purchased after the scheme commenced to work.	631 2 3
Total.	644 5 1

C. Narasimha 19.X.37
Commissioner.

District Inspector
of Local Fund Accounts
BELLARY.

for 19/10

Preliminary Expenses Specified.

1)	Postage Stamps.	24	10	3
2)	Travelling Allowance paid to the Electrical Engineer.	25	10	0
3)	Cooly Charges paid for the erection of a temporary shed.	3	0	0
4)	Charges incurred for obtaining a cheque for payment of annuity.	10	4	0
5)	Cost of a bamboo thatti for temporary Shed.	1	0	0
6)	Cost of fuel Oil and lubricating Oil including Railway freight.	76	15	9
7)	Cost of 1 dietz lantern.	1	4	0
8)	Cost of 1 tin Kerosine oil.	5	5	0
9)	Establishment charges.	42	2	3
10)	Hire charges of bellows and cost of Soda.	2	2	0
	Rs.	192	5	3

Capital Account No. II.

	Receipt up to the end of previous year.	Receipt during the year.	Total Receipts.
1. By amount raised by loan.	1,10,000.0.0. ✓	-	1,10,000.0.0.
2. By value of lands belonging to the authority appropriated for Electrical purpose.			
3. By value of surplus land sold.			
4. By other items to be specified.			

No. III Revenue Account

A. Generation.

1. To Fuel.	1151- 5-10	
2. To Oil, Waste, water and Engine Room stores.		
3. To proportion of Engineer's Salary.	923- 0-10	
4. To wages and gratuties.	10-12-0	
5. To repairs and maintenence of		
(1) Building.	14- 7-0	
(2) Plant.	10-15-0	
6. To other items to be specified.		
Cost of Chimney.	12-11-0	2123- 3- 8

B. Distribution.

1. To proportion of salaries of Engineers, Superintendents and others.	343-12-10	
2. To wages and gratuties.	1- 2- 0	344-14-10

E. MANAGEMENT.

1. To salaries of Engineer's Department.	268- 5- 4	
To postage stamps.		
To clerical Department.	365- 5- 0	
2. To general Establishment Charges.	111- 0- 0	
		744-10- 4
Total.		3212-12-10

C. V. Mainwaring (9.X.37)
Commissioner.

District Inspector of
Local Fund Accounts,
BELLARY.

19/10

No. III. Revenue Account.

1. By Balance from last account less bad debts written off.		
2. By sale of energy for lighting purposes.	512- 8- 0	
3. By sale of energy for power purpose.		
4. By sale of energyfor special contract.		
5. By ~~sale of~~ public lighting.	2053- 0-11	
6. By rental of meters and other apparatus in consumers premises.	62- 6- 0	
7. By rents recoverable.		
8. By service Connection.		
9. By miscellaneous receipts from consumers.		
10. By other items to be specified.		
Sale proceeds of unserviceable packages.	37-10- 0	
		2673- 8-11
Less charges.		3212-12-10
		539- 3-11

District Inspector of Local Fund Accounts Bellary.

Commissioner.

Accounts of the Hospet Municipal Electrical Licence for the year ending 31.3.1936.

Statement No.V. Sinking Fund Account.

N I L.

Statement No.VI. Reserve Fund Account.

N I L.

5-6-36

Commissioner, M.C.

IV Net Revenue Account

Dr.			Cr.	
1. To Balance.		13916-15-0 ~~13916-15-0~~	By Interest on Money at deposit in co-operative central Bank.	420- 6- 0
2. " Balance from Revenue account No. III.		539- 3-11		
3. " Interest on mortgage. Debt accrued due to date.		5921-0-0 ~~5921-0-0~~ 6- 7- 0	By deficit Balance.	- 23247- 3-11
4. " Instalment of principal of money borrowed.		3284 - 0- 0		
5. " Amount transferred to sinking fund is authorised.				
6 " Payment of Reserve Fund where such is authorised.				
7. " To sum applied to local rate.				
8. To income tax paid.				

Accounts of the Hospet Municipal Electric Licence for the year ending 31-3-1937.

No.VII. Balance Sheet.

Liabilities.		Assets.	
To Capital Account amount received as per Account No.II	110000-0-0	By Capital account expended for works as per capital account No.II.	84368-4-0
" Consumers Deposit. 1.Security 805-0-0 2.S.C. 1191-4-0	1996-4-0	By cost of meterials purchased and the value of work done but not paid for vide corresponding item "Sundry creditors"	18137-4-2
" Sundry Creditors.	18137-4-2	By Consumers deposit 1.Security. 805-0-0 2.Service. 1191-4-0	1996-4-0
		By Sundry debtors. For enery supplied and meter rent.	129-13-0
		By Debit balance from net Revenue Account.	23247-3-11
		By Difficency.	2254-11-1
	130133-8-2		130133-8-2

45) 1191 (26
90
29
270

STATEMENT OF ENERGY GENERATED FOR 1935 - '36.

Total Energy in K.W.H.	K. W. H. Sold.					K.W.H used on works.	K.W.H. not accounted for.	K.W.H. accounted for.	K.W.H. Connected for public lamps.	Total Consumers connected.	Total K.W. Connected.	Plant Installed K.W.	Max. Supply demanded in K.W.
	Public Lamps	By special contract	Consumers by Meter for lighting	Conveyance by Meter for Power purposes.	Total.								
1	2	3	4	5	6	7	8	9	10	11	12	13	14
13700	8008	-	1550	-	9958	2438	1704	11996	7.28	53	24.54	100 K.W.	13.

Sd. M. R. Subramaniam,
31.5.37
Electrical Engineer. L. C.

5-6-37
Commissioner, M.C.,
Hospet.

22.7.37
Dt. Inspector of Factories
Bellary.

From the Asst. Secretary to Govt

P. W. D.

TO the P. A. to the C. E for Electricity.

Hospet Electric Licence -

Accounts for 1935-36 - your

T. M. dy 29.6.37

The revised accounts of the Hospet Electric Licence for 1935-36 have not yet been received. The Examiner of L. F. Accounts is being asked to expedite the submission of the accounts.

7/7

6/7

II.

T. M.

From the Asst. Secretary to Govt, P. W. D.

To the Examiner of L. F. Accts.

Hospet Electric Licence -

Accounts for 1935-36 - your

letter No L. F 92 dy 3.4.37

Please refer to

para 5 of the audit report on the above Hospet Electric Licensees accounts for 1935-36 submitted with your letter quoted above and say whether the revised accounts may be expected to reach Govt. A reminder from Govt on the subject sent to you on 8.6.37 has not been answered.

TTK 6/7

Dem 6/7

KL 7/7.

Post copy of telephone message.

From the Examiner of Local Fund Accounts, Madras.
To the Assistant Secretary to Government, Public Works Department.
Dated Fort St. George, the 8th July 1937.
No.

Reference.- Telephone message dated the 7th July 1937 regarding the Hospet Electric Licence Accounts for 1935-36.

The District Inspector of Local Fund Accounts, Bellary, reports that an extra copy of the Hospet Municipal Electric Licence accounts for 1935-36 has been called for from the Commissioner. The accounts will be forwarded to Government on receipt.

(True copy)

Superintendent,
Office of the Examiner of Local Fund Accounts, Madras.
8.7.37

To

The Assistant Secretary to Government,
Public Works Department,
Fort St. George, Madras.

POST COPY OF TELEPHONIC MESSAGE.

From: The Personal Assistant to the Chief Engineer (Electricity),

To: The Assistant Secretary to Government, P.W.D.

No.13434/36-G-7, dated 12th August 1937.

Sub:-Hospet Electric Licence-Accounts for 1935-36.

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Please refer to your Telephonic Message dated 7-7-37 and state if the revised accounts of the Hospet Electric Licence for 1935-36 have since been received

Tel. Message.

From the Assistant Secretary to G
P.W.D.

To the P.A. to the C.E for electri

Hospet Electric Licence -
Accounts for 1935-36 - from T M
No. 13434/36-G.T dt 12.8.37.

The Examiner of L Accts reported on 8.7.37 that an extra copy of the Hospet Electric Licence accounts for 1935-36 had been called for from the Commissioner, Hospet Municipality & the accounts would be forwarded to Govt on its receipt. He is being asked to expedite the accounts.

Please ~~expedite~~ the

~~revised~~ accounts of the ~~Hospital~~

Electric Licences ~~dismissed~~ for 1935-36

and say when they may be expected

to reach Girvan.

TPS.

I.O.

Post copy of Telephone Message

From The Examiner of Local Fund Accou..., Madras.

To The Assistant Secretary to Government, Public Works Department, Madras.

Dated the 20th August 1937.

Reference:- Your Telephone Message dated the 19th August 1937 regarding the Hospet Municipal Electric Licence accounts fo: 1935-1936.

---oOo---

The revised accounts since received from the Commissioner have been found to be defective and further information has been called for. The accounts will be forwarded to Government on receipt of the information called for.

Office of the Chief Engineer
for Electricity,
Chepauk, Madras.

POST COPY OF TELEPHONIC MESSAGE

From: The Personal Assistant to the Chief Engineer (Electricity).

To : The Assistant Secretary to Govt., Public Works Department.

No.13434/36-G-8 dated 23rd September 1937.

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Hospet Electric Licence - Accounts for 1935-36.

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Will you please refer to your telephonic message dated 19-8-37 and say if the revised accounts of the Hospet Electric Licence for 1935-36 have since been received.

T.B. Greenwood 24/9/37

for Personal Assistant to the
Chief Engineer (Electricity).

RK

Tel. Message.

From the Asst. Secretary to G
P.W.D

To the P.A. to the C.E for elect

Hospet Electric licens
accounts for 1935-36.
your T.M. dy 23-9-37

The Examiner of
.F. Accounts reported on
0-8-37 that the revised
ccounts received from the
ommr. were found
be defective and further
formation was called for
that the accounts were
forwarded to Govt on
receipt of the information
lled for. The receipt of
evised accounts is still
awaited

T. M.

2.

The Examiner of L. F. Accounts-

Hooghly Electric Licence-
Accounts for 1935-36-
Ref. your No. 2398 dt 23.8.37.

Will you please say further whether the information called for has been received and when the accounts will be submitted to Govt.

L. F. No. 3633
20.10.37.

POST COPY OF TELEPHONE MESSAGE

From

The Examiner of Local Fund Accounts,

Fort St. George, Madras.

To

The Secretary to Government,

Public Works (Electricity) Department,

MADRAS.

Dated 19th October 1937.

No..

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p 27 ante

Reference :-- Telephone message calling for the Hospet Municipal Electric Licence accounts for the year 1935-36.

The further information called for is reported to have not yet been received by the District Inspector of Local Fund Accounts, Bellary, from the Commissioner of the Hospet Municipality, who has again been reminded in the matter. The accounts will be forwarded to Government on their receipt in this office.

(True Copy)

Superintendent,
Office of the Examiner of Local Fund Accounts, Fort St. George,
Madras.

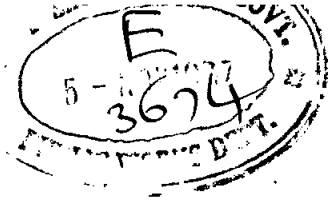
19.10.37.

P.W.D

A.R. till 20.11.37.

TPK 20/10. Rdu 20/10

KL
W/S



Office of the Chief Engineer
for Electricity,
Chepauk, Madras.

POST COPY OF TELEPHONIC MESSAGE.

From the Personal Assistant to the Chief Engineer (Elect
To the Assistant Secretary to Government, P.W.Department.

No.12992/36-G-5, dated 3rd November 1937.

Hospet Electric licence - Accounts for 1935-36.

Will you please refer to your Telephonic Message da
29-9-37 and say if the revised accounts of the Hospet El
tric Licence for 1935-36 have since been received.

E.J.B. Greenwood
Personal Assistant to the
Chief Engineer (Electrici

Forwarded
/By order/

P Ramakrishnan

Manager.

Tel. Message.

From the Asst. Secretary to Govt
P.W.D.

To the P.A. to the C.E for
Electricity.

Hospet Electric licence -
accounts for 1935-36 - Re
your TM. No 12992/36 G.S. dt
3-11-37.

E
4225

Office of the Chief Engineer
for Electricity,
Chepauk, Madras.

POST COPY OF TELEPHONIC MESSAGE

From: The Personal Assistant to the Chief Engineer (Electricity).

To : The Asst. Secretary to Government, Public Works Department.

No.12992/36-G-6 dated 16th December 1937.

Hospet Electric Licence - Revised Accounts for 1935-36.

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Will you please refer to your telephonic message dated -11-37 and say if the accounts of the Hospet Electric Licence for 35-36 have been received by Government.
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I. P.W.D.

T. M

From the Asst. Secretary to Govt.

P.W.D.

To the P.A. to the C.E. for Electricity

Hospet Electric licence –
accounts for 1935-36 –
your T.M. dy 16-12-37

The Examiner of L.F Accts has not yet forwarded the revised accounts of the Hospet Electric licence for 1935-36. He is being asked to expedite them

TPS
23/12
Wd
J.1.38

Kh
4/1

II.

T.M.

From the Asst. Secretary to Govt

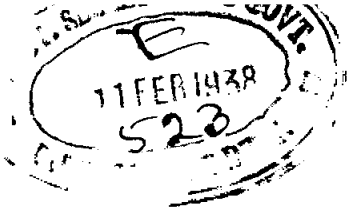
P.W.D.

To the Examiner of L.F. Accts.

Hospet Electric licence –
accounts for 1935-36.
Ref. your T.M. dy 19-1

Please expedite the revised accounts of the Hospet Electricians for 1935-36 and say when it may be expected ~~to reach Govt~~ here

PS
3/12
WL
3.1.38



Office of the Chief Engineer
for Electricity,
Chepauk, Madras.

POST COPY OF TELEPHONIC MESSAGE.

From the Personal Assistant to the Chief Engineer (Electy.)

To the Assistant Secretary to Govt., P.W.D.

T.M. No.13434/36-G-9, dated 10-2-1938.

Sub:-Hospet Electric Licence-Accounts for 1935-36.

Will you please refer to your Telephonic Message dated 5-1-38 and say if the accounts of the Hospet Municipal Electrical Undertaking for 1935-36 have since been received by Government.

E.J.B. Greenwood,
Personal Assistant to the
Chief Engineer (Electy.)

Forwarded
/By order/

Manager.

Tel. Message.

From the Asst. Secretary to Govt

P.W.D

To the P.A to the C.E for Electricity

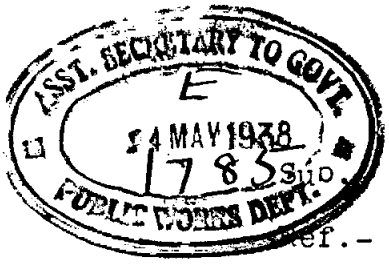
Hoopet Electric licence –
accounts for 1935-36 –
your T.M. dy 10.2.38.

The Examiner of L.F. Accounts has not yet submitted the revised accounts of the Hoopet Electric licence for 1935-36. He is being reminded again.

Ref. my reminder of 23-11-31
T.M Stanes
and 15-1-38

Please refer to my two T.Ms quoted above and say urgently when the abs accounts may be expected & the circumstances which has caused the delay.

TPS
16/2
KL
18



Office of the Electrical Inspector
to Government,
Chepauk, Madras.

Sub. Hospet Electric Licence - Accounts for 1935-36.

Ref.- P.W.D. u.o. No.1196 E/37-2 dated 2.3.38 (reminder).

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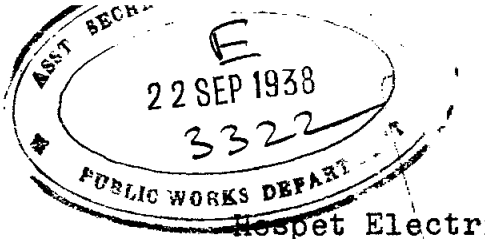
A copy of the Council's replies to the further Audit Report on the revised accounts has just been received from the Commissioner, Hospet Municipality. These will be scrutinised and the file returned to Government with my remarks in about a month.



Office of the E.I.G.

Hospet Electric Licence - Accounts for 1935-36.

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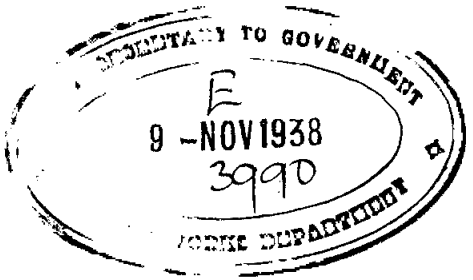
Ref: P.W.D.u.o. No.1196 E/37-2 dated 2-3-38 and reminders dated 8-7-38 & 3-8-38.

Certain additional details are being called for from the Commissioner, Hospet Municipality. The accounts will be returned to Government with my remarks as soon as the details are received and examined.



Office of the Electrical Inspector
to Government, Chepauk, Madras.

Sub.- Hospet Electric Licence - Accounts for 1935-36.

Ref.- P.W.D. u.o. No.1196 E/37-2 dated 2.3.1938.

Additional information called for from the Commissioner, Hospet Municipality has not yet been received and he was last reminded on 25.10.1938. The accounts will be returned to Govt. with my remarks after receipt of Commissioner's reply and scrutiny.

Office o. [illegible].

ospet Electric License - Accounts for 1935-36.

Ref: P.W.U.o. No.1196 E/37.2 dated 2.3.38.

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The additional information called for fro
the Commissioner has just been received and it is
being scrutinised. The accounts will be returned
to Government with my remarks soon after the scrutir